

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Adele Huntzinger

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**Contact Person**

**Telephone**

**Extension**

\_\_\_\_\_  
adele\_huntzinger@conestogavalley.org

**Email Address**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1840	Act 511 Taxes: 6143 Rate has changed from previous year.  6143 Prior Year Rate: 10.00 6143 Current Year Rate:	Per Capita taxes were eliminated effective 07/01/2016.
1960	Act 511 Taxes: 6152 Rate has changed from previous year.  6152 Prior Year Rate: 6152 Current Year Rate: 10.0000	Per Capita taxes were eliminated effective 07/01/2016.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserves for emergency.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is less than 8% of budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	159,238
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,036,023
0840 Assigned Fund Balance	1,850,000
0850 Unassigned Fund Balance	4,569,663
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,455,686</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	51,510,277
7000 Revenue from State Sources	13,640,006
8000 Revenue from Federal Sources	1,577,813
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$66,728,096</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$78,183,782</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	43,635,126
6112 Interim Real Estate Taxes	223,780
6113 Public Utility Realty Taxes	50,000
6150 Current Act 511 Taxes - Proportional Assessments	5,481,810
6400 Delinquencies on Taxes Levied / Assessed by the LEA	655,000
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	82,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	710,271
6910 Rentals	75,000
6920 Contributions and Donations from Private Sources	79,090
6940 Tuition from Patrons	42,700
6990 Refunds and Other Miscellaneous Revenue	350,500

**REVENUE FROM LOCAL SOURCES \$51,510,277****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,046,906
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,647,661
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	705,213
7312 Nonpublic and Charter School Pupil Transportation Subsidy	189,035
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	820,560
7330 Health Services (Medical, Dental, Nurse, Act 25)	103,000
7505 Ready to Learn Block Grant	348,871
7810 State Share of Social Security and Medicare Taxes	1,029,718
7820 State Share of Retirement Contributions	4,384,042

**REVENUE FROM STATE SOURCES \$13,640,006****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,267,283
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	178,970
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	48,211
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	83,349

**REVENUE FROM FEDERAL SOURCES \$1,577,813****TOTAL ESTIMATED REVENUES AND OTHER SOURCES 66,728,096**

Act 1 Index (current): 2.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$43,635,126</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$43,635,126</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$45,117,567</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>2016-17 Data</b>		
a. Assessed Value	\$2,699,063,036	\$2,699,063,036
b. Real Estate Mills	15.9240	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$2,929,799,573	\$2,929,799,573
d. Assessed Value	\$2,721,368,420	\$2,721,368,420
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$42,979,880	\$42,979,880
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$42,979,880	\$42,979,880
(f Total * g)		
i. Base Mills Subject to Index	15.9240	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.71427%	96.71427%
k. Tax Levy Needed	\$45,117,567	\$45,117,567
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>16.5790</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$45,117,567	\$45,117,567
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,117,567
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,635,126
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$43,635,126</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$43,635,126</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$45,117,567</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	16.3221	
q. Mills In Excess of Index (if l > p), (l - p))	0.2569	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,418,447	\$44,418,447
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$699,120	\$699,120
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$676,149	\$676,149

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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Act 1 Index (current): 2.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$43,635,126</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>
<b>Total Approx. Tax Revenue:</b>	<b>\$43,635,126</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$45,117,567</b>

<b>Lancaster</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	2,721,368,420	16.5790	45,117,567			96.71427%	
<b>Totals:</b>	<b>2,721,368,420</b>		<b>45,117,567</b>	<b>0 =</b>	<b>45,117,567 X</b>	<b>96.71427%</b>	<b>= 43,635,126</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,272,943	4,272,943
6152 Current Act 511 Occupation Taxes	10.0000	0.000	260,000	260,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000	600,000
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	348,867	348,867
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 5,481,810 5,481,810**

**Total Act 511, Current Taxes 5,481,810**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,929,799,573 X</b>	<b>12</b>	<b>35,157,595</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Lancaster	15.9240	16.5790	4.12%	No	2.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.5%				
6141	Current Act 511 Per Capita Taxes					2.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$0.00	-100.00%	Yes	2.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,326,367
1200 Special Programs - Elementary / Secondary	9,048,598
1300 Vocational Education	1,303,850
1400 Other Instructional Programs - Elementary / Secondary	224,053
1500 Nonpublic School Programs	18,968
1800 Pre-Kindergarten	547,210
<b>Total Instruction</b>	<b>\$45,469,046</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,401,052
2200 Support Services - Instructional Staff	2,290,777
2300 Support Services - Administration	2,909,907
2400 Support Services - Pupil Health	617,322
2500 Support Services - Business	611,255
2600 Operation and Maintenance of Plant Services	5,809,462
2700 Student Transportation Services	2,330,217
2800 Support Services - Central	1,498,170
2900 Other Support Services	45,000
<b>Total Support Services</b>	<b>\$18,513,162</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,103,426
3300 Community Services	14,692
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,118,118</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	171,427
5200 Interfund Transfers - Out	5,667,406
5900 Budgetary Reserve	225,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,063,833</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$71,164,159</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,981,411
200 Personnel Services - Employee Benefits	11,580,626
300 Purchased Professional and Technical Services	249,016
400 Purchased Property Services	322,312
500 Other Purchased Services	2,154,724
600 Supplies	949,246
700 Property	1,077,632
800 Other Objects	11,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$34,326,367</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,655,151
200 Personnel Services - Employee Benefits	1,630,840
300 Purchased Professional and Technical Services	3,305,127
500 Other Purchased Services	1,398,580
600 Supplies	49,200
700 Property	7,200
800 Other Objects	2,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,048,598</b>
<b>1300 <u>Vocational Education</u></b>	
300 Purchased Professional and Technical Services	80,035
500 Other Purchased Services	1,223,615
600 Supplies	200
<b>Total Vocational Education</b>	<b>\$1,303,850</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	96,743
200 Personnel Services - Employee Benefits	38,910
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	3,000
600 Supplies	14,400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$224,053</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	18,968
<b>Total Nonpublic School Programs</b>	<b>\$18,968</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
300 Purchased Professional and Technical Services	547,210
<b>Total Pre-Kindergarten</b>	<b>\$547,210</b>
<b>Total Instruction</b>	<b>\$45,469,046</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,394,860
200 Personnel Services - Employee Benefits	903,092

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	39,000
500 Other Purchased Services	1,150
600 Supplies	58,750
800 Other Objects	4,200
<b>Total Support Services - Students</b>	<b>\$2,401,052</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,238,531
200 Personnel Services - Employee Benefits	709,294
300 Purchased Professional and Technical Services	9,800
400 Purchased Property Services	200
500 Other Purchased Services	141,831
600 Supplies	117,325
700 Property	73,296
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$2,290,777</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,525,675
200 Personnel Services - Employee Benefits	956,687
300 Purchased Professional and Technical Services	203,950
400 Purchased Property Services	1,000
500 Other Purchased Services	84,925
600 Supplies	104,770
700 Property	5,500
800 Other Objects	27,400
<b>Total Support Services - Administration</b>	<b>\$2,909,907</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	352,821
200 Personnel Services - Employee Benefits	223,260
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	25,241
600 Supplies	14,500
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$617,322</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	312,805
200 Personnel Services - Employee Benefits	209,850
300 Purchased Professional and Technical Services	23,300
400 Purchased Property Services	6,300
500 Other Purchased Services	15,500
600 Supplies	8,500
700 Property	32,500
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$611,255</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	101,286

## 2017-2018 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	66,570
300 Purchased Professional and Technical Services	149,782
400 Purchased Property Services	4,494,844
500 Other Purchased Services	221,255
600 Supplies	747,425
700 Property	27,300
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,809,462</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	56,656
200 Personnel Services - Employee Benefits	37,998
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	2,095,313
600 Supplies	135,750
<b>Total Student Transportation Services</b>	<b>\$2,330,217</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	584,719
200 Personnel Services - Employee Benefits	384,200
300 Purchased Professional and Technical Services	144,733
400 Purchased Property Services	303,211
500 Other Purchased Services	12,600
600 Supplies	11,500
700 Property	57,207
<b>Total Support Services - Central</b>	<b>\$1,498,170</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	45,000
<b>Total Other Support Services</b>	<b>\$45,000</b>
<b>Total Support Services</b>	<b>\$18,513,162</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	620,079
200 Personnel Services - Employee Benefits	284,348
300 Purchased Professional and Technical Services	1,100
400 Purchased Property Services	30,300
500 Other Purchased Services	74,000
600 Supplies	91,799
700 Property	1,000
800 Other Objects	800
<b>Total Student Activities</b>	<b>\$1,103,426</b>
<b>3300 Community Services</b>	
600 Supplies	14,692
<b>Total Community Services</b>	<b>\$14,692</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,118,118</b>

<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	110,518
900 Other Uses of Funds	60,909
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$171,427</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	5,667,406
<b>Total Interfund Transfers - Out</b>	<b>\$5,667,406</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	225,000
<b>Total Budgetary Reserve</b>	<b>\$225,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,063,833</b>
<b>TOTAL EXPENDITURES</b>	<b>\$71,164,159</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	14,279,060	8,245,837
Public Purpose (Expendable) Trust Fund	165,000	150,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	125,000	125,000
Capital Reserve Fund - § 690, §1850	2,709,535	2,709,535
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,750,000	1,750,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	155,000	155,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$19,208,595</b>	<b>\$13,185,372</b>

**Long-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$19,208,595** **\$13,185,372**



**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	16,098,339	11,266,673
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	927,702	955,534
0550 Authority Lease Obligations	1,683,842	1,621,757
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>\$18,709,883</b>	<b>\$13,843,964</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Private Purpose Trust Fund**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$18,709,883</b>	<b>\$13,843,964</b>

**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	8,563,119	8,648,751
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	4,015	4,417
Capital Reserve Fund - § 690, §1850	35,422	35,776
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	73,553	80,908
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	468,475	473,160
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$9,144,584</b>	<b>\$9,243,012</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$27,854,467</b>	<b>\$23,086,976</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	159,238
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,190,809
0840 Assigned Fund Balance	1,850,000
0850 Unassigned Fund Balance	1,978,814
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,019,623</b>
<b>5900 Budgetary Reserve</b>	<b>225,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,403,861</b>